
HOSPITAL DISTRICTS

The system of accounts contained in the Accounting and Reporting Manual for California Hospitals published by the Office of Statewide Health Planning and Development is the prescribed uniform accounting and reporting system requirement for special districts engaged in the operation of a hospital.

The Hospital Disclosure Act (commencing with Section 400 of the Health and Safety Code) requires the Office of Statewide Health Planning and Development to prescribe the uniform accounting and reporting system for all non-federal California hospitals.

The accounting system is codified in Title 4, California Administrative Code, Section 7001 et seq.

Copies of the accounting system may be obtained from:

Office of Statewide Health Planning & Development
717 K Street, Suite 100
Sacramento, CA 95814